

**Purpose**

If a corporation is applying for an extension of time to file Form 40, it may make an extension payment to prepay the tax that it expects to owe to avoid paying extension interest.

The extension payment may be made by check or through an electronic ACH credit transaction—see separate instructions on this page for the payment procedures under each method. Regardless of which method of payment is chosen, it must be made no later than the due date of the return (without extension).

**Important.** Do not use this voucher if:

- The extension payment is made electronically.
- The return is filed on or before the due date of the return (without extension).
- The balance due is going to be paid after the due date of the return (without extension).

*This form may not be used by a corporation using Form 60, Small Business Corporation Income Tax Return.*

**To pay by check**

Complete the voucher below and mail it with your check (or money order) to:

Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599

The payment must be accompanied by a copy of the applicable extension form—either Federal Form 7004 or North Dakota Form 101—or other documentation of an approved extension.

**To pay electronically**

If you choose to pay electronically, **do not** use the voucher below.

For information on how to make your extension payment electronically, go to our Web site at **www.ndtaxdepartment.com**.

Click on **Corporate Income ► Electronic Filing ► EFT (electronic funds transfer)**. The payment will be made through an Automated Clearing House (ACH) credit transaction.

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*Cut carefully along this line to detach.*  
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Form North Dakota Office of State Tax Commissioner  
**40-EXT Corporation extension payment voucher**

**2002**  
Extension Payment (#5)  
Due 15th day of 4th month  
following end of tax year.

☐ Calendar year: January 1 through December 31, 2002

☐ Fiscal year beginning \_\_\_\_\_, 2002, and ending \_\_\_\_\_, \_\_\_\_\_

Name as shown on North Dakota corporation income tax return \_\_\_\_\_

FEIN \_\_\_\_\_

Mailing address \_\_\_\_\_

City, state and zip code \_\_\_\_\_

Phone number \_\_\_\_\_

Amount of Payment \$ \_\_\_\_\_

For Tax  
Department  
use only

- Do not use this voucher if paying by means of an Automated Clearing House (ACH) credit.
- Make check or money order payable to "North Dakota State Tax Commissioner"
- Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599